ŌPAHEKE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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ŌPAHEKE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1401

Principal: Jade Tawhiti

School Address: 14 Tasman Drive, Papakura

School Postal Address: 14 Tasman Drive, Papakura

School Phone: 09 298 5410

School Email: office@opaheke.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jenn Jury	Presiding Member	Elected	Sep-25
Jade Tawhiti	Principal ex Officio	Appointed 2022	
Alex Banfield	Parent Representative	Elected	Sep-25
Doug Johnson	Parent Representative	Elected	Sep-25
Moe Tu'ipulotu	Parent Representative	Elected	Sep-25
Sonjia Peck	Parent Representative	Elected	Sep-25
Elizabeth van der Klip	Staff Representative	Elected	Sep-25

Accountant / Service Provider: N/A

ŌPAHEKE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Ōpaheke School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jennifer Jung

Full Name of Presiding Member

Signature of Presiding Member

30.5.2024

Date:

JADE TAWHITI

Full Name of Principal

Signature of Principal

30.5.2024

Date:

Ōpaheke School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	5,223,761	4,380,934	4,686,334
Locally Raised Funds	3	68,277	30,000	131,276
Interest		35,212	10,000	10,358
Total Revenue		5,327,250	4,420,934	4,827,968
Expense				
Locally Raised Funds	3	84,584	-	91,548
Learning Resources	4	3,706,691	3,283,673	3,337,342
Administration	5	220,344	198,734	221,301
Property	6	1,204,032	934,612	1,027,379
Loss on Disposal of Property, Plant and Equipment		1,246	-	6,669
Total Expense		5,216,897	4,417,019	4,684,239
Net Surplus for the year		110,353	3,915	143,729
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		110,353	3,915	143,729

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Ōpaheke School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		1,004,389	619,701	845,633
Total comprehensive revenue and expense for the year		110,353	3,915	143,729
Contribution - Furniture and Equipment Grant		24,945	-	15,027
Equity at 31 December		1,139,687	623,616	1,004,389
Accumulated comprehensive revenue and expense		1,139,687	623,616	1,004,389
Equity at 31 December		1,139,687	623,616	1,004,389

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Ōpaheke School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	677,277	201,107	382,886
Accounts Receivable	8	298,966	200,000	374,323
GST Receivable		25,512	18,000	9,914
Prepayments		21,528	17,000	33,283
Inventories	9	11,757	11,000	16,551
Investments	10	328,612	328,612	368,612
		1,363,652	775,719	1,185,569
Current Liabilities				
Accounts Payable	12	381,617	295,000	338,871
Revenue Received in Advance	13	1,761	-	1,313
Provision for Cyclical Maintenance	14	-	-	84,593
Finance Lease Liability	15	13,246	14,681	13,565
Funds held for Capital Works Projects	16	17,070	-	-
Funds held on behalf of School Cluster	17	41,586	-	45,805
		455,280	309,681	484,147
Working Capital Surplus		908,372	466,038	701,422
Non-current Assets				
Property, Plant and Equipment	11	300,332	283,251	335,400
		300,332	283,251	335,400
Non-current Liabilities				
Provision for Cyclical Maintenance	14	63,431	100,979	15,590
Finance Lease Liability	15	5,586	24,694	16,843
		69,017	125,673	32,433
Net Assets		1,139,687	623,616	1,004,389
Equity		1,139,687	623,616	1,004,389

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Ōpaheke School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,456,020	925,229	1,282,025
Locally Raised Funds		82,513	28,687	117,021
Goods and Services Tax (net)		(15,605)	(15,816)	30,658
Payments to Employees		(780,627)	(712,300)	(778,544)
Payments to Suppliers		(472,215)	(387,519)	(499,419)
Interest Received		33,665	10,000	9,006
Funds Administered on Behalf of Third Parties		(4,220)	(10,389)	(56,867)
Net cash from/(to) Operating Activities		299,531	(162,108)	103,880
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(73,239)	(152,240)	(54,951)
Purchase of Investments		40,000	40,000	(40,000)
Net cash to Investing Activities		(33,239)	(112,240)	(94,951)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,945	(15,027)	15,027
Finance Lease Payments		(13,916)	107,596	(13,630)
Funds Held for Capital Works Projects		17,070		(186,168)
Net cash from/(to) Financing Activities		28,099	92,569	(184,771)
Net increase/(decrease) in cash and cash equivalents		294,391	(181,779)	(175,842)
Cash and cash equivalents at the beginning of the year	7	382,886	382,886	558,728
Cash and cash equivalents at the end of the year	7	677,277	201,107	382,886

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Ōpaheke School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Ōpaheke School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation
The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency
These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies
The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions
The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance
A School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies
Management has exercised the following critical judgements in applying accounting policies:

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants
The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants
The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist
Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations and Gifts
Donations and gifts are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue
Interest revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments
Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments
Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The Schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories
Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation
Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable
Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements
Short-term employee entitlements
Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

n) Revenue Received in Advance
Revenue received in advance relates to fees received from grants and student payments received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

o) Funds held for Capital works
The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Shared Funds
Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance
The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

u) Services received in-kind
From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	1,405,178	1,157,368	1,375,239
Teachers' Salaries Grants	2,917,913	2,500,000	2,516,165
Use of Land and Buildings Grants	890,495	714,566	781,751
Other Government Grants	10,175	9,000	13,179
	5,223,761	4,380,934	4,686,334

The School has opted in to the donations scheme for this year. Total amount received was $89,235.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	$	$	$
Donations	17,075	10,000	13,018
Curriculum Related Activities - Purchase of goods and services	13,835	-	10,394
Fees for Extra Curricular Activities	10,359	-	23,513
Trading	13,855	-	11,867
Other Revenue	13,153	20,000	72,484
	68,277	30,000	131,276
Expense			
Curriculum Related Activities Costs	31,883	-	29,432
Extra Curricular Activities Costs	34,603	-	41,078
Trading	13,812	-	12,301
Other Locally Raised Funds Expenditure	4,286	-	8,737
	84,584	-	91,548
Surplus/ (Deficit) for the year Locally Raised Funds	(16,307)	30,000	39,728

Donations include a $17,055 donation from the Opaheke School PTA which is earmarked to fund various resources and activities for the students.

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	62,778	93,510	82,476
Equipment Repairs	586	1,000	2,389
Information and Communication Technology	23,547	32,000	22,899
Library Resources	2,490	2,505	2,454
Employee Benefits - Salaries	3,493,571	3,027,000	3,108,802
Staff Development	13,071	21,910	3,822
Depreciation	110,648	105,748	114,500
	3,706,691	3,283,673	3,337,342

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	10,184	10,184	9,699
Board Fees	2,760	3,200	2,760
Board Expenses	2,721	5,000	7,797
Communication	7,035	5,620	6,549
Consumables	17,030	17,900	27,906
Other	26,388	21,030	27,714
Employee Benefits - Salaries	149,825	131,500	134,675
Insurance	4,401	4,300	4,201
	220,344	198,734	221,301

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	16,821	17,000	17,623
Consultancy and Contract Services	69,276	54,000	53,507
Cyclical Maintenance	67,148	21,946	25,807
Grounds	8,341	4,500	4,142
Heat, Light and Water	44,708	40,800	44,778
Repairs and Maintenance	33,957	20,500	38,441
Use of Land and Buildings	890,495	714,566	781,751
Security	9,157	7,500	6,542
Employee Benefits - Salaries	64,129	53,800	54,788
	1,204,032	934,612	1,027,379

The use of land and buildings figure represents 5% of the School's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	677,077	200,907	382,686
Cash on Hand	200	200	200
Cash and cash equivalents for Statement of Cash Flows	677,277	201,107	382,886

Of the $677,277 Cash and Cash Equivalents, $41,586 of unspent grant funding is held by the School on behalf of the Networks of Expertise. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the $677,277 Cash and Cash Equivalents, $17,070 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	1,146	-	14,934
Receivables from the Ministry of Education	4,641	200,000	49,527
Interest Receivable	3,562	-	2,007
Banking Staffing Underuse	47,496	-	92,179
Teacher Salaries Grant Receivable	242,121	-	215,676
	298,966	200,000	374,323
Receivables from Exchange Transactions	4,708	-	16,941
Receivables from Non-Exchange Transactions	294,258	200,000	357,382
	298,966	200,000	374,323

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Stationery	850	11,000	1,047
School Uniforms	10,907	-	15,504
	11,757	11,000	16,551

10. Investments

The School's investment activities are classified as follows:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Asset			
Short-term Bank Deposits	328,612	328,612	368,612
Total Investments	328,612	328,612	368,612

11. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Buildings	72,960	-	-	-	(18,311)	**54,648**
Furniture and Equipment	101,862	13,658	-	-	(23,957)	**91,563**
Information and Communication Technology	114,262	55,838	-	-	(51,794)	**118,305**
Leased Assets	28,415	2,340	-	-	(13,879)	**16,877**
Library Resources	17,901	4,991	(1,246)	-	(2,706)	**18,940**
Balance at 31 December 2023	335,400	76,826	(1,246)	-	(110,648)	**300,332**

The net carrying value of furniture and equipment held under a finance lease is $16,877 (2022: $28,415)

Restrictions
With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the School's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	**2023**	**2023**	**2022**	**2022**	**2022**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	$	$	$	$	$
Buildings	235,938	(181,289)	**54,648**	235,938	(162,978)	**72,960**
Furniture and Equipment	377,524	(285,962)	**91,563**	363,867	(262,004)	**101,862**
Information and Communication Technology	482,483	(364,178)	**118,305**	426,645	(312,384)	**114,262**
Leased Assets	100,969	(84,092)	**16,877**	98,629	(70,213)	**28,415**
Library Resources	113,899	(94,960)	**18,939**	110,155	(92,254)	**17,901**
Balance at 31 December 2023	1,310,813	(1,010,481)	**300,332**	1,235,234	(899,833)	**335,400**

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	86,654	89,000	78,766
Accruals	19,194	206,000	19,766
Employee Entitlements - Salaries	271,490	-	235,504
Employee Entitlements - Leave Accrual	4,279	-	4,835
	381,617	295,000	338,871
Payables for Exchange Transactions	381,617	295,000	338,871
	381,617	295,000	338,871

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Other revenue in Advance	1,761	-	1,313
	1,761	-	1,313

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	100,183	79,033	79,811
Increase to the Provision During the Year	67,148	21,946	25,807
Use of the Provision During the Year	(103,901)	-	(5,435)
Provision at the End of the Year	63,431	100,979	100,183
Cyclical Maintenance - Current	-	-	84,593
Cyclical Maintenance - Non current	63,431	100,979	15,590
	63,431	100,979	100,183

The Schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the Schools 10 Year Property plan.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	14,390	16,180	15,720
Later than One Year and no Later than Five Years	5,852	27,539	18,012
Future Finance Charges	(1,409)	(4,344)	(3,324)
	18,832	39,375	30,408
Represented by			
Finance lease liability - Current	13,246	14,681	13,565
Finance lease liability - Non current	5,586	24,694	16,843
	18,832	39,375	30,408

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Roof Repairs	*in progress*	-	13,500	-	-	13,500
Hessian/Carpets	*complete*	-	42,300	(38,730)	-	3,570
Totals		-	55,800	(38,730)	-	17,070
Represented by:						
Funds Held on Behalf of the Ministry of Education						17,070

	2022	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Staffroom Extension	*completed*	12,977	-	(12,977)	-	-
Block 4 ILE	*completed*	189,593	17,900	(207,493)	-	-
Blind Installation	*completed*	(16,402)	13,819	-	2,583	-
Totals		186,168	31,719	(220,470)	2,583	-
Represented by:						
Funds Held on Behalf of the Ministry of Education						-

17. Funds Held on Behalf of Networks of Expertise

Ōpaheke School is the lead school and holds funds on behalf of the Networks of Expertise Mini Meets cluster.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Funds Held at Beginning of the Year	45,805	45,805	84,582
Funds Received from Investments	1,921	-	-
Funds Spent on Behalf of the Cluster	(6,140)	(45,805)	(38,776)
Funds Held at Year End	41,586	-	45,805

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,760	2,760
Leadership Team		
Remuneration	530,859	400,536
Full-time equivalent members	4	4
Total key management personnel remuneration	533,619	403,296

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	40-50
Benefits and Other Emoluments	0-5	0-5

Other Employees

The number of other employees with remuneration greater than $100,000 was in the following bands:

Remuneration $000	2023 FTE Number	2022 FTE Number
100-110	2.00	3.00
110-120	1.00	1.00
120-130	2.00	1.00
	5.00	5.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	$0	$0
Number of People	0	0

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has entered into no contract agreements for capital commitments. (2022:$0)

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of printers

	2023 Actual $	2022 Actual $
No later than One Year	4,260	-
Later than One Year and No Later than Five Years	12,780	-
	17,040	-

The total lease payments incurred during the period were $4,260 (2022: $0).

23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	677,277	201,107	382,886
Receivables	298,966	200,000	374,323
Investments - Term Deposits	328,612	328,612	368,612
Total financial assets measured at amortised cost	1,304,855	729,719	1,125,821

Financial liabilities measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Payables	381,617	295,000	338,871
Finance Leases	18,832	39,375	30,408
Total financial liabilities measured at amortised cost	400,449	334,375	369,279

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OPAHEKE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Opaheke School (the School). The Auditor-General has appointed me, Junita Sen, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 4 to 22, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 30th May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)*issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

Junita Sen
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

Reading

<u>2023 achievement target:</u> 75% at or above expectation

Progress Towards	Below		At		Above		Total
	No	%	No	%	No	%	No
Asian	42	26%	69	42%	52	32%	163
MELAA	18	51%	11	31%	6	17%	35
Maori	65	38%	77	45%	31	18%	173
NZ/European	25	16%	86	55%	46	29%	157
Pasifika	62	53%	42	36%	12	10%	116
Total	212	33%	285	44%	147	23%	644

	Below		At		Above		Total
	No	%	No	%	No	%	No
Female	95	31%	141	46%	73	24%	309
Male	117	35%	144	43%	74	22%	335
Total	212	33%	285	44%	147	23%	644

	Below		At		Above		Total
	No	%	No	%	No	%	No
Y0	3	8%	37	93%			40
Y1	41	56%	26	36%	6	8%	73
Y2	18	22%	38	46%	27	33%	83
Y3	39	48%	20	25%	22	27%	81
Y4	30	37%	31	38%	20	25%	81
Y5	27	30%	44	49%	19	21%	90
Y6	23	35%	29	45%	13	20%	65
Y7	17	26%	34	52%	14	22%	65
Y8	14	21%	26	39%	26	39%	66
Total	212	33%	285	44%	147	23%	644

<u>Analysis:</u>

-Did not meet annual target

- 67% at or above expectation

- Rapid student population grown this year. 70 more students in this EOY data set compared to EOY 2022. A lot of unexpected enrolments throughout the year, placed pressure on 'capture and shift' process (initial assessment and programme planning for new students)

- Poor attendance continues to be a significant barrier to student achievement. Low rates of attendance is a common theme with our lowest achieving groups

- NZ European highest achieving ethnic group 84%

- Pasifika ethnic group lowest achievement in reading

- Comparable achievement for both boys and girls

- Pleasing achievement in Y2 (79%) and Y8 (78%)

- Concerning achievement in Y1 (44%), Y3 (52%), and Y4 (63%)

Writing

<u>2023 achievement target:</u> 75% at or above expectation

Progress Towards	Below		At		Above		Total
	No	%	No	%	No	%	No
Asian	41	25%	83	51%	39	24%	163
MELAA	17	49%	13	37%	5	14%	35
Maori	74	43%	78	45%	21	12%	173
NZ/European	35	22%	101	64%	21	13%	157
Pasifika	64	55%	43	37%	9	8%	116
Total	231	36%	318	49%	95	15%	644

	Below		At		Above		Total
	No	%	No	%	No	%	No
Female	96	31%	160	52%	53	17%	309
Male	135	40%	158	47%	42	13%	335
Total	231	36%	318	49%	95	15%	644

	Below		At		Above		Total
	No	%	No	%	No	%	No
Y0	3	8%	37	93%			40
Y1	30	41%	41	56%	2	3%	73
Y2	18	22%	45	54%	20	24%	83
Y3	38	47%	30	37%	13	16%	81
Y4	34	42%	35	43%	12	15%	81
Y5	39	43%	37	41%	14	16%	90
Y6	28	43%	33	51%	4	6%	65
Y7	22	34%	32	49%	11	17%	65
Y8	19	29%	28	42%	19	29%	66
Total	231	36%	318	49%	95	15%	644

<u>Analysis:</u>

- Did not meet annual target

- 64% at or above expectation

- Rapid student population grown this year. 70 more students in this EOY data set compared to EOY 2022. A lot of unexpected enrolments throughout the year, placed pressure on 'capture and shift' process (initial assessment and programme planning for new students)

- Poor attendance continues to be a significant barrier to student achievement. Low rates of attendance is a common theme with our lowest achieving groups

- NZ European highest achieving ethnic group 77%

- Pasifika ethnic group lowest achievement in writing with less than 50% at or above expectation

- Girls achieving higher than boys

- Highest achievement in Y2 (78%) and Y8 (71%)

- Concerning achievement in Y1 (59%), Y3 (53%), and Y4 (58%)

Mathematics

2023 achievement target: 80% at or above expectation

Progress Towards	Below		At		Above		Total
	No	%	No	%	No	%	No
Asian	33	20%	85	52%	45	28%	163
MELAA	14	40%	16	46%	5	14%	35
Maori	71	41%	87	50%	15	9%	173
NZ/European	26	17%	90	57%	41	26%	157
Pasifika	54	47%	51	44%	11	9%	116
Total	198	31%	329	51%	117	18%	644

	Below		At		Above		Total
	No	%	No	%	No	%	No
Female	102	33%	168	54%	39	13%	309
Male	96	29%	161	48%	78	23%	335
Total	198	31%	329	51%	117	18%	644

	Below		At		Above		Total
	No	%	No	%	No	%	No
Y0	3	8%	37	93%			40
Y1	20	27%	49	67%	4	5%	73
Y2	15	18%	45	54%	23	28%	83
Y3	37	46%	27	33%	17	21%	81
Y4	30	37%	32	40%	19	23%	81
Y5	28	31%	47	52%	15	17%	90
Y6	26	40%	29	45%	10	15%	65
Y7	18	28%	35	54%	12	18%	65
Y8	21	32%	28	42%	17	26%	66
Total	198	31%	329	51%	117	18%	644

Analysis:

- Did not meet annual target

- 69% at or above expectation

- Rapid student population grown this year. 70 more students in this EOY data set compared to EOY 2022. A lot of unexpected enrolments throughout the year, placed pressure on 'capture and shift' process (initial assessment and programme planning for new students)

- Poor attendance continues to be a significant barrier to student achievement. Low rates of attendance is a common theme with our lowest achieving groups

- NZ European highest achieving ethnic group 84%

- Pasifika ethnic group lowest achievement in reading

- Comparable achievement for both boys and girls

- Pleasing achievement in Y2 (79%) and Y8 (78%)

- Concerning achievement in Y1 (44%), Y3 (52%), and Y4

Matched Data

These tables compare students tested at midyear (mid) and their end of year (EOY) results.

READING Mid- EOY

Opaheke School
Students with Assessments in Both.

Progress Towards (2)Mid2023
Jade Tawhiti Whole School 2023

13528	Not Yet Within	Within	Above	Well Above	Total
Y0					0
Y1	35% (22)	61% (38)	3% (2)		62
Y2	34% (27)	51% (40)	15% (12)		79
Y3	48% (34)	27% (19)	25% (18)		71
Y4	37% (28)	41% (31)	20% (15)	1% (1)	75
Y5	32% (26)	44% (36)	16% (13)	9% (7)	82
Y6	35% (21)	50% (30)	13% (8)	2% (1)	60
Y7	21% (13)	63% (40)	16% (10)		63
Y8	26% (17)	37% (24)	26% (17)	11% (7)	65
Totals	33.8% 188	46.3% 258	17.1% 95	2.9% 16	557

Progress Towards (3)End2023
Jade Tawhiti Whole School 2023

13556	Not Yet Within	Within	Above	Well Above	Well Below	Below	At	Above	Total
Y0									0
Y1	50% (31)	40% (25)	10% (6)			50% (31)	40% (25)	10% (6)	62
Y2	19% (15)	47% (37)	34% (27)			19% (15)	47% (37)	34% (27)	79
Y3	41% (29)	28% (20)	31% (22)			41% (29)	28% (20)	31% (22)	71
Y4	32% (24)	41% (31)	21% (16)	5% (4)		32% (24)	41% (31)	27% (20)	75
Y5	24% (20)	52% (43)	15% (12)	9% (7)		24% (20)	52% (43)	23% (19)	82
Y6	33% (20)	45% (27)	20% (12)	2% (1)		33% (20)	45% (27)	22% (13)	60
Y7	24% (15)	54% (34)	19% (12)	3% (2)		24% (15)	54% (34)	22% (14)	63
Y8	22% (14)	38% (25)	32% (21)	8% (5)		22% (14)	38% (25)	40% (26)	65
Totals	30.2% 168	43.4% 242	23% 128	3.4% 19		30.2% 168	43.4% 242	26.4% 147	557

Analysis:

- 3.5% positive shift from mid to EOY in overall schoolwide achievement

- Overall reduction of student numbers who were below mid-year to below end of year (188 vs 168 students). Year 1 and Year 7 are the only exceptions.

- Stable numbers of students 'at' expectation at mid-year and EoY

- Concerning number of students who dropped back from 'within' at mid-year to 'below' at EoY. For instance, 9 students in Year 1. Potential variance in teacher assessments and judgements here which will be investigated.

- Pleasing shift from 'within' (mid) to 'above' at (EoY). 15 students in Year 2, 5 students in year 4, and 4 students in Years 6, 7

- Important to note that the requirements to move curriculum levels is not always straightforward. Certain curriculum levels are quite easy to move through, and some are quite big 'hurdles' for our learners. Some curriculum levels span multiple year levels, so although some children may struggle initially with a curriculum level content, they do tend to get a grip later in the year and then into the following year.

ING Mid- EOY

ke School
with Assessments in Both.

ss Towards (2)Mid2023
awhiti Whole School 2023

	Not Yet Within	Within	Above	Well Above		Total
						0
	13% (8)	85% (53)	2% (1)			62
	27% (21)	70% (55)	4% (3)			79
	41% (29)	42% (30)	17% (12)			71
	47% (35)	47% (35)	7% (5)			75
	46% (38)	43% (35)	7% (6)	4% (3)		82
	37% (22)	60% (36)	3% (2)			60
	35% (22)	52% (33)	13% (8)			63
	31% (20)	48% (31)	20% (13)	2% (1)		65
tals	35% 195	55.3% 308	9% 50	0.7% 4		557

ss Towards (3)End2023
awhiti Whole School 2023

t Yet Within	Within	Above	Well Above		Well Below	Below	At	Above	Total
									0
32% (20)	65% (40)	3% (2)				32% (20)	65% (40)	3% (2)	62
18% (14)	57% (45)	25% (20)				18% (14)	57% (45)	25% (20)	79
41% (29)	41% (29)	18% (13)				41% (29)	41% (29)	18% (13)	71
37% (28)	47% (35)	15% (11)	1% (1)			37% (28)	47% (35)	16% (12)	75
38% (31)	45% (37)	15% (12)	2% (2)			38% (31)	45% (37)	17% (14)	82
40% (24)	53% (32)	7% (4)				40% (24)	53% (32)	7% (4)	60
32% (20)	51% (32)	17% (11)				32% (20)	51% (32)	17% (11)	63
29% (19)	42% (27)	28% (18)	2% (1)			29% (19)	42% (27)	29% (19)	65
3.2% 185	49.7% 277	16.3% 91	0.7% 4			33.2% 185	49.7% 277	17.1% 95	557

Analysis:

- 1.8% positive shift from mid to EOY in overall schoolwide achievement

- Minor overall reduction of student numbers who were below mid-year to below end of year (195 vs 185 students).

- Stable numbers of students 'at' expectation at mid-year and EoY

- Pleasing shift from 'within' (mid) to 'above' at (EoY) with 41 students moving upward.

-Important to note that the requirements to move curriculum levels is not always straightforward. Certain curriculum levels are quite easy to move through, and some are quite big 'hurdles' for our learners. Some curriculum levels span multiple year levels, so although some children may struggle initially with a curriculum level content, they do tend to get a grip later in the year and then into the following year.

- Writing is always highly subjective and teacher judgments can have a level of variance. It is an 'eye of the beholder' scenario. So, we try to cross moderate writing samples to ensure that multiple sets of eyes can provide assessment accuracy. This is something we want to sharpen up this year as we have a number of new staff who are not familiar with Ōpaheke approaches to assessment.

MATHEMATICS Mid- EOY

Opaheke School
Students with Assessments in Both.

Progress Towards (2)Mid2023
Jade Tawhiti Whole School 2023

13530	Not Yet Within	Within	Above	Well Above	Total
Y0					0
Y1	5% (3)	92% (57)	3% (2)		62
Y2	25% (20)	63% (50)	11% (9)		79
Y3	32% (23)	45% (32)	23% (16)		71
Y4	33% (25)	47% (35)	19% (14)	1% (1)	75
Y5	30% (25)	48% (39)	16% (13)	6% (5)	82
Y6	33% (20)	52% (31)	15% (9)		60
Y7	30% (19)	62% (39)	8% (5)		63
Y8	29% (19)	45% (29)	17% (11)	9% (6)	65
Totals	27.6% 154	56% 312	14.2% 79	2.2% 12	557

Progress Towards (3)End2023
Jade Tawhiti Whole School 2023

13558	Not Yet Within	Within	Above	Well Above	Well Below	Below	At	Above	Total
Y0									0
Y1	21% (13)	73% (45)	6% (4)			21% (13)	73% (45)	6% (4)	62
Y2	14% (11)	57% (45)	29% (23)			14% (11)	57% (45)	29% (23)	79
Y3	38% (27)	38% (27)	23% (16)	1% (1)		38% (27)	38% (27)	24% (17)	71
Y4	32% (24)	43% (32)	23% (17)	3% (2)		32% (24)	43% (32)	25% (19)	75
Y5	26% (21)	56% (46)	10% (8)	9% (7)		26% (21)	56% (46)	18% (15)	82
Y6	35% (21)	48% (29)	17% (10)			35% (21)	48% (29)	17% (10)	60
Y7	25% (16)	56% (35)	17% (11)	2% (1)		25% (16)	56% (35)	19% (12)	63
Y8	31% (20)	43% (28)	14% (9)	12% (8)		31% (20)	43% (28)	26% (17)	65
Totals	27.5% 153	51.5% 287	17.6% 98	3.4% 19		27.5% 153	51.5% 287	21% 117	557

Analysis:

- .1% positive shift from mid to EOY in overall schoolwide achievement

- Minor overall reduction of student numbers who were below mid-year to below end of year (154 vs 153 students).

- Stable numbers of students 'at' expectation at mid-year and EoY

- Pleasing shift from 'within' (mid) to 'above' at (EoY) with 26 students moving upward.

- Concerning number of students who dropped back from 'within' at mid-year to 'below' at EoY. For instance, 5 students in Year 5 and 4 students in Year 3

- Pleasing shift from 'within' (mid) to 'above' at (EoY). 14 students in Year 2, 4 students in Year 4, and 7 students in Year 7

- Important to note that the requirements to move curriculum levels is not always straightforward. Certain curriculum levels are quite easy to move through, and some are quite big 'hurdles' for our learners. Big curriculum level hurdles come at Year 5/6 when students tackle fractional number (decimals, fractions, and percentages). Very difficult if multiplication and division strategies are not yet embedded.

EVALUATION OF SCHOOL'S STUDENTS' PROGRESS AND ACHIEVEMENT

Overall, Ōpaheke students made pleasing progress across the national curriculum. Whilst we did not meet our 2023 targets in reading, writing, and mathematics, there were positive gains in specific areas of the school. Before we cover the aspects off these aspects, it is worth noting the challenges that were present throughout the school year to gain situational context. The disruptions Cyclone Gabrielle caused at the beginning of the school year were significant and delayed transition processes, the lingering effects of COVID- particularly on student attendance- are significant and ongoing. Poor attendance has continued to be the biggest impacting factor on student achievement with just over 50% of our school attending regularly. With our Māori and Pasifika population our lowest attending ethnic cohorts. Significant roll growth also placed pressure on operations, teaching and learning, and resourcing.

Māori and Pasifika cultural development progressed well in 2023. The reestablishment of a senior kapa haka group that performed at the local cultural festival was a highlight. Our kapa haka catered for 60 tamariki in Years 6-8. We also established a Pasifika performance group, and a parent led Pasifika homework club called 'Po Ako'. Breakfast Club and 'Grab 'n' Go' lunches for children without sufficient kai was established. This ran effectively and gave children the necessary energy for the day of learning.

STEM (Science and Technology) curriculum provisions were successful this year. Most of the children in Years 5-8 experienced technology challenge learning and we provided extension for selected students through participation in the E-PRO8 interschool challenges.

Student voice has been collected and a number of students have expressed that they feel safe, happy, and that their culture is valued at Ōpaheke School.

TE TIRITI O WAITANGI STATEMENT

Section 127 (1)(d) Te Tiriti o Waitangi statement:

Ōpaheke School will give effect to Te Tiriti o Waitangi and the principles within this document through the following actions:

- Appointment of Cultural leader (Māori) to further strengthen tikanga māori across the school
- Provision of kapa haka
- Continuation of staff PLD in culturally responsive and relational pedagogy
- Establishment of independent iwi liaison and cultural advisor
- Māori language delivery in Year 7 and 8
- Whānau consultation with school mission, vision, and values

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

<table>
<tr><th colspan="2">Reporting on the principles of being a Good Employer</th></tr>
<tr><td>How have you met your obligations to provide good and safe working conditions?</td><td>Yes</td></tr>
<tr><td>What is in your equal employment opportunities programme?

How have you been fulfilling this programme?</td><td>As per our Equal Employment Opportunities Policy the board:
appoints a member to be the EEO officer – this role may be taken by the principal.
shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.
selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude.
recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.
ensures that employment and personnel practices are fair and free of any bias.
Yes – we are fulfilling this programme.</td></tr>
<tr><td>How do you practise impartial selection of suitably qualified persons for appointment?</td><td>Follow School Policy around the appointments process.</td></tr>
<tr><td>How are you recognising
The aims and aspirations of Māori,
The employment requirements of Māori, and
Greater involvement of Māori in the Education service?</td><td>Follow School Policy around the appointments process.

We follow our obligations towards the Te Tiriti o Waitangi.</td></tr>
<tr><td>How have you enhanced the abilities of individual employees?</td><td>PLD and wellbeing support is provided for staff.</td></tr>
<tr><td>How are you recognising the employment requirements of women?</td><td>Follow School Policy.
An Equal Employment Opportunities questionnaire is completed by all staff and the Principal ensures action is taken accordingly on the responses.</td></tr>
<tr><td>How are you recognising the employment requirements of persons with disabilities?</td><td>Follow School Policy.
An Equal Employment Opportunities questionnaire is completed by all staff and the Principal ensures action is taken accordingly on the responses.</td></tr>
</table>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	*Yes*	
Has this policy or programme been made available to staff?	*Yes*	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	*Yes*	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	*Yes*	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	*Yes*	
Does your EEO programme/policy set priorities and objectives?	*Yes*	

KIWISPORT REPORT

Kiwisport is a Government funded initiative which is used to support students' participation in organised sport.

In 2023, Ōpaheke School received $9,068. The funding was spent on funding sports equipment and bus transport for sports days.

The number of students participating in organised sport is 100% of the school roll.